

**Governance Principles
Winn-Dixie Stores, Inc.**

The board of directors of Winn-Dixie Stores, Inc. (the "Company") has adopted these governance principles ("Governance Principles") to assist the board in the performance of its functions and to communicate its practices with the Company's shareholders, employees and customers.

Responsibilities of the Board of Directors

Our business is conducted by our employees, led by our chief executive officer (the "CEO"), under the direction of the board. The board is responsible for overseeing the conduct of our business, providing advice and counsel to the CEO and senior management team and promoting the best interests of our shareholders. In addition to exercising its general oversight of the Company, the board's key functions include:

- Reviews and approves our strategic plans, operating plans and capital spending plans, each as established by Company management, and monitors the implementation and execution of those plans.
- Establishes and revises guidelines for the approval of expenditures and other corporate actions and reviews and approves expenditures and corporate actions requiring board approval.
- Selects, evaluates and oversees succession planning for the CEO, including review and approval of CEO compensation, and assists the CEO in senior management talent review and succession planning.
- Oversees the Company's financial statements and financial reporting and reviews its capital structure.
- Supports Company management in identifying and assessing significant risks affecting our business and options for mitigating those risks.
- Promotes high standards in integrity and corporate governance for our Company.

Certain of these functions have been delegated to committees of the board, pursuant to committee charters approved by the board.

Leadership of the Board of Directors

Chairperson of the Board: The leadership of the board vests primarily in the chairperson (the "Chair"). The board does not maintain a policy on whether or not separate individuals should hold the positions of Chair and CEO, believing instead that it should maintain the flexibility to make appointments to these positions in a manner that meets our business needs as they exist from time to time. In the event that separate individuals hold these positions, the board believes that the Chair should not be a member of management. In the event that one individual were to hold both positions, the board believes that the interests of our Company would be best served by designating an independent director to the position of lead director to assist in some of the duties

Winn Dixie Employee Handbook

Gary Hoover, Hoover's Incorporated



Winn Dixie Employee Handbook:

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Retail/services Labor Report, 1986 *Hoover's Handbook of Private Companies 2003* Gary Hoover, Hoover's Incorporated, 2003-03 This manual examines 900 nonpublic US enterprises including large industrial and service corporations like Milliken hospitals and health care organizations such as Blue Cross charitable and membership organizations including the Ford Foundation mutual and co operative organizations such as IGA joint ventures such as Motiva government owned corporations such as the United States Postal Service and major university systems including The University of Texas System West's Southern Reporter, 1998 **BNA Pension & Benefits Reporter**, 2002-07

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